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AMENDMENTS TO THE CLAIMS

1. (Canceled)

2. (Currently Amended)  $\underline{A}$  [[The]] steering apparatus according to Claim 1, comprising:

a steering shaft having an end portion coupled to a steering member;

a first housing for rotatably supporting the steering shaft; and

a second housing engaged with the first housing via two impact energy absorbing rings

separate from each other in an axial direction, the first housing and the second housing being

relatively movable in an axial direction, wherein

one of the first housing and the second housing has a plurality of first impact energy

absorbing protrusions and a plurality of second impact energy absorbing protrusions,

the first and second impact absorbing protrusions are projected from positions between the

impact energy absorbing rings separately from each other in the axial direction and contact with

circumferential surface of the other of the first housing and the second housing,

the a plurality of first impact energy absorbing protrusions are arranged separately from each

other in a circumferential direction, [[; and]]

the a plurality of second impact energy absorbing protrusions are arranged separately from

each other in a circumferential direction, wherein

one of the impact energy absorbing rings has[[:]] a ring portion to contact with an end face

of one of the first housing and the second housing, [[;]] and

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a plurality of plate pieces are disposed continuously with the ring portion separately from

each other in a circumferential direction at intervals corresponding to the impact energy absorbing

protrusions.

3. (Currently Amended) The steering apparatus according to Claim 2, wherein the plurality

of plate pieces disposed with the ring portion in the circumferential direction at intervals provide the

ring portion with at least one portion where no plate piece is provided, and an external diameter of

[[a]] the at least one portion of the ring portion where no plate piece is provided is equal to or

smaller than an external diameter of the second housing an end face of which is to contact with

contacts the ring portion.

4. (Currently Amended) The steering apparatus according to Claim 2, wherein an internal

diameter radius of a portion of [[the]] a ring portion where no plate piece is provided is equal to or

larger than an internal diameter radius of the first housing an end face of which is to contact with

contacts the ring portion.

5. (Original) The steering apparatus according to Claim 2, wherein the plate pieces have

such a length that the plate pieces pass an axial position of one of the first and second impact energy

absorbing protrusions.

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6. (Currently Amended) The steering apparatus according to Claim 2, wherein an impact

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energy absorbing ring which does not have the ring portion and the plate pieces has: [[a]]

another ring portion arranged between the first housing and the second housing;

an edge portion formed continuously with an end of [[said]] the another ring portion to

project outwardly or inwardly so as to contact with an end face of one of the first housing and the

second housing; and

a plurality of other plate pieces projected from an end of [[said]] the another ring portion

opposite to the edge portion separately from each other in a circumferential direction at intervals

corresponding to the impact energy absorbing protrusions.

7. (New) A steering apparatus comprising:

a steering shaft having an end portion coupled to a steering member;

a first housing for rotatably supporting the steering shaft; and

a second housing engaged with the first housing via two impact energy absorbing rings

separate from each other in an axial direction, the first housing and the second housing being

relatively movable in an axial direction, wherein

one of the first housing and the second housing has a plurality of first impact energy

absorbing protrusions and a plurality of second impact energy absorbing protrusions,

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the first and second impact absorbing protrusions are projected from positions between the

impact energy absorbing rings separately from each other in the axial direction and contact with

circumferential surface of the other of the first housing and the second housing,

the first impact energy absorbing protrusions are arranged separately from each other in a

circumferential direction,

the second impact energy absorbing protrusions are arranged separately from each other in a

circumferential direction,

one of the impact energy absorbing rings has a ring portion to contact with an end face of

one of the first housing and the second housing, and

a plurality of plate pieces are disposed continuously with the ring portion spaced from each

other in a circumferential direction at intervals providing gaps between the plate pieces and which

correspond to the impact energy absorbing protrusions.

8. (New) The steering apparatus of Claim 7, wherein the one of the impact energy

absorbing rings comprises a plurality of recessions aligned with the gaps.

9. (New) The steering apparatus of Claim 7, wherein an external diameter of the ring

portion where the gaps are provided between the plate pieces is equal to or smaller than an external

diameter of the second housing an end face of which contacts the ring portion.

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